

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO**

In re: Joenell Hairston) Chapter 13 Case No. 07-15453-M
Geraldine Hairston) Hon. Pat E. Morgenstern-Clarren
Debtors)

**TRUSTEE'S OBJECTION TO ALLOWANCE OF COURT CLAIM NO. 7 AS FILED BY
OHIO DEPARTMENT OF TAXATION, AND MOTION FOR RETURN OF FUNDS**

Craig Shopneck, the duly appointed, qualified and standing Chapter 13 Trustee, hereby objects to the allowance of a claim, pursuant to 11 U.S.C. § 704(5) , and demands that all funds previously paid to said Creditor by the Trustee be returned for the benefit of this estate. The Trustee represents to the Court that Court Claim No. 7 filed by Ohio Department of Taxation appears to be improper for the following reason(s):

The claim classifies certain tax penalties as both priority and general unsecured claims. Because these penalty claims have contradictory classifications within the same claim, the Trustee cannot administer the claim as filed.

Therefore, the Trustee respectfully requests that an Order be entered directing that Court Claim No. 7 be disallowed entirely, and that all funds previously paid to this creditor in the sum of \$4,102.29 be returned to the Trustee for the benefit of this estate.

/S/ Craig Shopneck

CRAIG SHOPNECK (#0009552)

Chapter 13 Trustee

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CERTIFICATE OF SERVICE

A copy of the foregoing Objection to Claim was served electronically and/or by regular U.S. mail, postage prepaid, on the 12th day of May, 2010, upon the following:

Jon M Ginter, Attorney for Debtors
Rauser & Associates
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Geraldine & Joenell Hairston, Debtors
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Ohio Department of Taxation
% Rebecca Daum, Attorney – Bankruptcy Division
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/S/ Craig Shopneck

CRAIG SHOPNECK (#0009552)

CS/bas
05/12/10